

## FOREWORD

This manual is issued to assist claimants in preparing mandated cost claims for submission to the State Controller's Office. The information contained in this manual is based on the State of California's statutes, regulations, and the parameters and guidelines (P's & G's) adopted by the Commission on State Mandates. Since each mandate is unique, it is imperative that claimants refer to the claiming instructions and P's & G's of each program for updated data on established policies, procedures, eligible reimbursable activities, and revised forms.

Questions concerning this manual may be emailed to [LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov); you may call the Local Reimbursements Section (LRS) at (916) 324-5729, or write to LRS at the address listed below.

State Controller's Office  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
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